Tobacco 24 (1948)
United States Department of Agriculture
Production and Marketing Administration

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MARKETING QUOTA INSTRUCTIONS
FOR WAREHOUSEMEN, DEALERS AND FIELD ASSISTANTS
1948-49 MARKETING YEAR

FLUE-CURED, BURLEY, FIRE-CURED, AND DARK AIR-CURED TOBACCO (Excopt Virginia Fire-cured, Type 21)

Those instructions set forth responsibilities of warehousemen and dealers with respect to keeping records and making reports as previded in Section 373 of the Agricultural Adjustment Act of 1938, as amended, and in Part II of the Regulations, Tobacco 13 (1948), in the case of flue-cured and Burley, and Tobacco 12 (1948), in the case of fire-cured and dark air-cured tobacco, issued by the Secretary. Also included are the duties of field assistants and instructions on the preparation and handling of forms in connection with the 1948-49 tobacco marketing quota programs. Throughout these instructions, which implement Part II of the Regulations, tobacco means flue-cured, Burley, fire-cured (except type 21), or dark air-cured tobacco, or all four of the kinds as indicated by the subject matter.

The instructions are set forth in Sections as follows:

- . I. WAREHOUSEMEN
- II. DEALERS
- III. FIELD ASSISTANTS
- IV. LIST OF FORMS
- V. PREPARATION AND HANDLING OF FORMS



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I. WAREHOUSEMEN

The responsibilities of warehousemen with respect to records, reports, and payment of penalties are:

- 1. Obtain a Momorandum of Salo or Salo Without Marketing Card to cover each auction warehouse sale of tobacco by a producer, and to issue such memoranda (as authorized by Tobacco 23, Authorization to Issue Memoranda of Sale) when a field assistant is not available.
- 2. Report each resale of tobacco through the warehouse on Tobacco 32, Report of Resales, to be prepared by field assistants if available, otherwise by warehousemen, in accordance with instructions on the inside front cover of the book.
- 3. Exocute a Bill of Nonwarchouse Sale (reverse side of memorandum of sale) and obtain a Memorandum of Sale from a field assistant to cover each let of tobacco purchased by or for the warchouse from a farmer at any place other than an auction warchouse sale.
- 4. Obtain a copy of Tobacco 29, Field Assistant's Report, by the end of the sale day, showing each sale of tobacco through the warehouse by a producer which is not covered by a Memorandum of Sale or Sale Without Marketing Card.
- 5. Koop records relative to each sale and resale of tobacco made at the warehouse showing (a) name of seller (and in the case of a sale for a farmer, name of operator of the farm on which the tobacco was produced), and (b) name of account (leaf account, pick-ups (a) or (b), or floor sweepings) in the case of sales made by or for the warehouse.
- 6. Maintain records that will identify all purchases and resales of tobacco by the warehouse as follows:
 - a. Leaf account purchases directly from farmers (non-warehouse).
 - b. Loaf account purchases and resales at auction on the warehouseman's own floor.
 - c. Leaf account purchases and resales on other warehouse floors and from or to dealers other than warehousemen.
 - d. Resales of floor sweepings.
 - o. Rosalos of pick-ups (a) and (b).

- 7. Obtain Tobacco 25, Dealer's Record, and make reports thereon with respect to accounts 6a and 6c above as provided in instructions on the inside front cover.
- 8. Record in Tobacco 25 for each dealer buying or selling tobacco on the warehouse floor any purchases and resales made by him each sale day, and initial each such entry.
- 9. Submit to the State Committee not later than 30 days following the last sale day at the warehouse, a report on Tobacco 26, Auction Warehouse Report, prepared in accordance with instructions attached to the report.
- 10. Submit to the State Committee for each week in which any sale is made subject to penalty, a report on Tobacco 27, Report of Penalties, accompanied by the amount of penalty due, prepared in accordance with instructions on the inside front cover.
- 11. Compute and verify the amount of penalty on each sale of tobacco subject to penalty.
- 12. Maintain a check register or check stubs showing thereon, serial numbers of the memoranda, sales without marketing cards, or serial numbers of warehouse bills identifying each sale of farm tobacco.
- 13. Maintain records as provided under Section entitled "Warehouseman's Records and Reports" in the Regulations and make such records available for examination.

II. DEALERS

The responsibilities of dealers with respect to records, reports, and payment of penalties are:

- 1, Obtain Tobacco 25, Dealor's Rocord, and make reports thereon according to instructions on the inside front cover.
- 2. Execute a Bill of Nonwarehouse Sale (reverse side of memorandum of sale) to cover each lot of tobacco purchased from a farmer at any place other than an auction warehouse sale.
- 3. Prosont all bills of nonwarohouse sale to a field assistant for the issuance of memoranda of sale and recording in Tobacco 25.
- 4. Submit a report on Tobacco 27, Report of Penalties, to the address shown on the front cover of Tobacco 25, for each week in which tobacco subject to penalty is purchased from farmers, together with the penalty due on such purchases.

5. Maintain records as provided under the Section entitled "Dealer's Records and Reports" of the Regulations and make such records available for examination.

III. FIELD ASSISTANTS

The duties of field assistants with respect to records and reports are:

- 1. Assist warehousemen in the proparation of Tobacco 23, Authorization to Issue Memoranda of Sale, prior to the opening of the market, if possible.
- 2. Issue memoranda of sale and sales without marketing card and check memoranda issued by warehousemen covering warehouse sales by producers.
- 3. Propare a report on Tobacco 32 covering all resales at auction by each dealer or warehouseman during the sale day.
- 4. Chock bills of nonwarehouse sale and issue memoranda in connection therewith.
- 5. Proparo Tobacco 29, Field Assistant's Roport, covering each sale day for each warehouse.
- 6. Issue Tobacco 25, Dealer's Record, explain its use and make entries thereon covering purchases made by warehousemen or dealers directly from farmers (nonwarehouse).
- 7. Supply warehousemen and dealers with all nocessary forms and assist them in so far as time is available after performance of other duties, in maintaining records and preparing and submitting reports prescribed by the Regulations.
- 8. Report to the State Committee all cases showing excessive yields, misuse of a marketing card, or any other indicated violation of the Regulations.
- 9. Report daily sales data by wire to the appropriate Market News Office of the Tobacco Branch.
 - 10. Propare, with the assistance of the warehouseman or his representative, a list of all sales not cleared from suspension on the last sale day of the season and forward such list to the State Committee. This list should be prepared on a Field Assistant's Report and clearly marked "Summary of Suspended Sales."
 - 11. Porform other duties as assigned.
 - 12. Keep strictly confidential all information reported to or acquired in the performance of duties.

IV. LIST OF FORMS

Forms for use by warehousemen, dealers, and field assistants in connection with the 1948-49 tobacco marketing quota programs:

Form No.		o bo issued, pro- arod, or executed
Tobacco 12 (1948) Part II	Marketing Quota Regulations	Washington Offico
Tobacco 13 (1948) Part II	Marketing Quota Regulations	Washington Offico
Tobacco 20 (1948)	Within Quota Marketing Card	County Offico
	Within Quota Momorandum of Salo	Warohousoman and Field Assistant
Tobacco 21 (1948)	Excoss Markoting Card Excoss Momorandum of Salo and	County Offico Warohousoman and Field Assistant
Tobacco 20 (1948) Tobacco 21 (1948) (Roverse side)	Bill of Nonwarohouse Salo	Farm Operator and Warehouseman or Dealer
Tobacco 23 (1948)	Authorization to Issue Monoranda of Salo	Field Assistant and Warehouseman or Dealer
Tobacco 24 (1948)	Markoting Quota Instructions for Warchousomon, Doalers and Field Assistants	Washington Office
Tobacco 25 (1948)	Doalor's Rocord	Field Assistant, Warehouseman or Doalor
Tobacco 26 (1948)	Auction Warehouse Report	Warchousoman
Tobacco 27 (1948)	Roport of Ponaltics	Warehouseman or Doaler
Tobacco 28 (1948)	Salo Without Marketing Card	Fiold Assistant
Tobacco 29 (1948)	Field Assistant's Report	Fiold Assistant
Tobacco 31 (1948)	Tobacco Farm Account	County Office or Field Assistant
Tobacco 32 (1948)	Roport of Rosales	Fiold Assistant and Warohousoman

V. PREPARATION AND HANDLING OF FORMS

A. Tobacco 20 and 21, Marketing Cards, Momoranda of Salo, and Bill of Nonwarehouse Salo The County committee issues to the operator of each farm having tobacco available for marketing, a Within Quota Marketing Card or an Excess Marketing Card. Each marketing card contains memoranda of sale which will be issued as provided below to identify each marketing of tobacco from the farm for which issued.

When a farmer solls his tobacco at public auction through a warehouse, he should present his marketing card for issuance of a memorandum to identify the sale. Memoranda shall be issued by the field assistant or by the warehouseman, or his representative, who has been authorized on Tobacco 23.

If any card presented by a farmer does not have the year "1948" printed at the top of the inside front cover, a memorandum shall not be issued from it and the card shall be retained by the field assistant or warehouseman and turned over to a representative of the State or county office.

If any orasure or alteration has been made on a marketing card, no further memoranda shall be issued from such card unless the crasure or alteration has been properly initialed.

- 1. Entries to be Made on Marketing Card and Memorandum of Sale Each memorandum covering a sale of tobacco by a farmer at a warehouse auction sale shall be issued and entries on the marketing card made as follows from the information shown on the warehouse bill:
 - a. Stamp the name of the warehouse and date issued in space provided on both copies of the memorandum and on inside front cover of the marketing card. The initials of the person issuing a memorandum should also be entered in space provided on purchaser's copy.
- b. Enter serial number of warehouse bill(s) in both purchaser's copy and county copy of memorandum. If a memorandum is issued to cover more than one warehouse bill, enter the serial number of each bill and combine the pounds sold and gross amount for all such bills.
 - c. Enter pounds sold on inside front cover of marketing card and on each copy of memorandum.
 - d. Enter gross amount on each copy.
 - c. Stamp name of warehouse on warehouse bill.

2. Additional Entries on Excess Marketing Card and Memorandum of Salo

- a. Enter amount of penalty on both purchaser's copy and county copy of memorandum. This is determined by multiplying the pounds sold by the converted rate of penalty per pound entered on the memorandum of sale.
- b. Enter the word "penalty" and the amount of penalty on warehouse bill immediately below the net amount due the farmer.
- c. Enter on inside front cover in space provided the total pounds, when two or more sales have been made.
- 3. Correction of Momorandum of Salo If the field assistant determines that an error was made in issuing a previously recorded memorandum, a statement setting forth the nature of the error and action taken to correct it shall be forwarded to the State Committee.
- 4. Bill of Nonwarehouse Sale A Bill of Nonwarehouse Sale (reverse side of Memorandum of Sale) shall be executed by the buyer and farm operator to cover each sale of tobacco from the farm other than at public auction. Instructions for executing these forms are printed immediately above the Bill of Nonwarehouse Sale on the reverse side of each Memorandum of Sale.
- 5. Each Bill of Nonwarehouse Sale will be presented to a field assistant for issuance of a Memorandum of Sale. The memorandum used in each case will be that printed on the reverse side of the executed Bill of Nonwarehouse Sale. Memoranda to identify these sales will be executed as provided in paragraphs 1 and 2 above, except that in case of a buyer other than a warehouseman, the name of the buyer, his registration number and State will be entered in the spaces provided for name of warehouse or buyer. The actual weight shall be entered on the memorandum even though the estimated weight is entered on Bill of Nonwarehouse Sale. Purchases should then be entered on the Dealer's Record as follows:
 - a. Enter date shown on Bill of Nonwarohouse Sale.
 - b. Enter name of farm operator from whom the tobacco was purchased followed by amount of penalty due, if any, and initials of field assistant.
 - c. Enter serial number of each memorandum of sale.
 - d. Enter pounds and gross amount as shown on memorandum.

The purchasor's copy of all memoranda issued to cover Bills of Nonwarchouse Sale should be delivered to the buyer at the time of issuance. County copies will be retained by the field assistant and forwarded to the State Committee at the end of each calendar week. Such memoranda shall be mailed in a separate envelope and marked "Nonwarchouse Purchases."

- B. Tobacco 23, Authorization to Issue Momoranda of Sale Each warehouseman and dealer operating a flue-cured tobacco scrap receiving point, with the aid of a field assistant will propare Tobacco 23 in triplicate. These forms should be completed prior to the opening of the market.
 - 1. Enter in Section A the name of the warehouse (or dealer),
 Registration No. and State and address of the warehouse in
 spaces provided. The form of organization (corporation,
 partnership, or sole preprietorship) should be shown by a
 check mark and names, titles, and addresses of officials and
 employees will be entered in spaces provided. Other warehouses
 operated by the same firm should also be entered in spaces
 provided.
 - 2. Enter in Section B the name and address of the person who will have custody of the warehouse records after the warehouse closes for the season, and the address where the records will be located.
 - 3. There should be entered in Section C, above the signature and title of official requesting designations, the names, signatures, and titles of the persons designated to issue memoranda of sale on behalf of the warehouse. The field assistant will affix his signature and forward the original and both copies to the State Committee.
 - 4. The authority granted by Tobacco 23 automatically terminates when the warehouse closes for the season or prior to that time on written notice by the State Committee as provided in the Regulations.
- C. Tobacco 25, Doalor's Rocord Doalors and warohousomen shall keep records and make reports on Tobacco 25 as follows:
 - 1. Dealers who purchase at auction and who resell in the form in which tobacco is ordinarily sold by farmers, more than 10 percent of such purchases, shall keep records and make reports of all such purchases and resales.
 - 2. All doalors shall also report all purchases and resales of tobacco purchased directly from farmers other than at auction and all purchases from or resales to other dealers.

- 3. Warehousemen shall keep records and make reports showing:
 - a. All purchases made directly from farmers other than at auction.
 - b. All purchases and resales of tobacco at auction over warehouse floors other than their own.
 - c. All purchases from dealers other than warehousemen and all resales to dealers other than warehousemen.
- 4. Dealers or warehousemen will obtain Tobacco 25, from a field assistant or from a representative of the State committee. They will supply the information required for "Receipt for Dealer's Record," and when such has been entered, the dealer or warehousemen and person issuing Tobacco 25 will sign in the spaces provided. The receipt shall then be detached and retained in the office of the State Committee or if Tobacco 25 is issued by a field assistant, the receipt shall be forwarded promptly to the State Committee. The original copy of each page of Tobacco 25 on which purchases or resales are recorded shall be forwarded to the address shown on the front cover of Tobacco 25 not later than the end of the week following the week in which the purchases or resales were made.
- 5. Instructions for reporting purchases and resales are contained on the inside front cover of Tobacco 25 and provide as follows:

Dealers.
other than
warehouse
representatives.

- (a) Purchases or resales of tobacco over a warehouse floor at auction will be recorded on the Dealer's Record and initialed by the warehouseman or his representative who makes the entries. Purchases from or resales to another dealer (other than warehouse auction), will be recorded on the Dealer's Record and signed by the other dealer who makes the entries.
- (b) Purchases directly from farmers. (Other than at warehouse auction). The buyer and farm operator will execute the Bill of Nonwarehouse Sale on reverse side of memorandum corresponding to first available space on inside front cover of farmer's marketing card. Return the marketing card immediately to the farm operator and before the tobacce is sold present the Bill of Nonwarehouse Sale to a field assistant who will issue the memorandum of sale, record the purchase, enter the amount of penalty, if any, and his initials in the space provided. Any such purchases made before the markets open for which a memorandum is not issued within one week after the markets open will be subject to penalty.

Warchousomon.
and their
representatives.

- (c) Purchases directly from farners. (Other than at warehouse auction); follow insuractions under (b) above.
- (d) Purchases or resales at auction on other warehouse floors will be recorded on the Dealer's Record and initialed by the other warehousemen or his representative who makes the entries. Show whether leaf account, floor sweepings, or pick-ups.
- Purchases from or resales to dealers (other than at warehouse auction) will be recorded on the Dealer's Record and signed by the dealer who makes the entries. Show whether leaf account, floor sweepings, or pick-ups.
- D. Tobacco 26, Auction Warehouse Report Warehousemen will submit not later than 30 days following the last sale day of the season, the FMA copy and FMA State office copy of Tobacco 26 to the State FMA Committee for the State in which the warehouse is located. Tobacco 26, will be prepared in accordance with instructions attached thereto, which provide as follows:
 - 1. Enter in spaces provided name of warehouse, registration number and State and name of market.
 - 2. List in body of roport the registration number and State and name of each buyer, dealer or other warehousemen who purchased or resold tobacce at auction on this warehouse floor during the season. Enter for the season the total pounds and gross amount of such purchases and resales as originally billed (gross) opposite the name of each such buyer, dealer or other warehouseman in the appropriate columns. If more space is required, use an additional report.
 - 3. Fill in the lower part of the report by making season entries as follows:
 - Item 1.—All purchases and resales of warehouse leaf account tobacco at auction on this warehouse floor including resales of tobacco purchased directly from farmers other than at auction.

"Loaf account tobacco" means all tobacco purchased by or for a warehouseman and "Loaf account" means the records required to be kept and copies of reports required to be made relating to tobacco purchased by or for a warehouseman and resales of such tobacco as provided in Tobacco 13, Part II (1948) for flue-cured and Burley tobacco and Tobacco 12, Part II (1948) for fire-cured and dark air-cured tobacco.

Itom 2.—All rosalos of pick-ups at auction on this floor.

(Show (a) and (b) soparately).

"Pick-ups" means (a) tobacce sorted and reclaimed from leaves or bundles which have fallen to the warehouse floor in the usual course of business, or (b) any tobacce previously marketed at auction but not delivered to the buyer because of rejection by the buyer, lost ticket, or any other reason; and shall include tobacce delivered to the buyer but returned by the buyer to the warehouseman.

Itom 3.—All resales of floor sweepings at auction on this floor.

"Floor swoopings" means scraps, leaves or bundles of tobacco, generally of inferior quality, which accumulate on the warehouse floor and which not being subject to identification with any particular let of tobacco are gathered up by the warehouseman for sale in the form accumulated. Do not include as floor swoopings any tobacco under item 2 (a) above.

- Item 4— The total pounds and gross amount of all purchases and resales listed above.
- Itom 5—Under "purchases" the total resales entered in item 4 under "resales."
- Itom 6—The result obtained by subtracting the pounds and gross amount in item 5 from item 4.
- Itom 7—Under "purchases" the total net pounds (after corrections) of tobacco billed to all buyers, dealers, Associations (Loan Tobacco), or other warehousemen.
- Item 8—The total of leaf account purchases directly from farmers other than purchases at auction over the warehouse floor.

 Each such purchase to be listed on Tobacco 25, Dealer's Record (see Tobacco 25 instructions).
- Itom 9—Total of leaf account purchases and resales on other warehouse floors plus leaf account purchases from dealers other than warehousemen plus resales to dealers other than warehousemen. Each such purchase or resale to be listed on Tobacco 25, Dealer's Record, and identified (see Tobacco 25 instructions).

4. Enter the date executed and sign the last page of your report.

E. Tobacco 27, Report of Ponalties Each warehouseman and dealer will furnish a report on Tobacco 27 accompanied by the remittance of any penalty due in accordance with instructions contained on the inside front cover which provide as follows:

Warehousemen and Dealers - Submit Tobacco 27 for each wook in which an Excess Memorandum of Sale (Tobacco 21) or Sale Without Marketing Card (Tobacco 28) is issued to identify tobacco sold on an auction warehouse floor in the case of warehousemen or purchased direct from farmers in the case of dealers.

The PMA State Office copies, accompanied by a check payable to the "Treasurer of the United States" for the total amount of penalty, should be forwarded by warehousemen to the State PMA Committee for the State in which the warehouse is located and by dealers to the address shown on the Dealer's Record book (Tobacco 25).

Forward reports not later than the end of the calendar week following the week in which the Excess Memorandum of Sale or Sale Without Marketing Card was issued.

Propare as follows:

- 1. Enter in spaces provided the week ending date, name of warehouse or dealer, registration number and State, and address.
- 2. List each Excess Momorandum of Sale and Sale Without Marketing Card in the body of the report. Enter the information required for each column from the purchaser's copy of the memorandum.
- 3. Verify carefully the amount of penalty. Warehousemen and dealers are responsible for the accuracy of the computation. The amount of penalty on each sale is determined by multiplying the pounds sold by the converted rate of penalty per pound.
- 4. Enter total amount of penalty in the space provided.
- 5. If the penalty due on any warehouse sale by a producer is in excess of the net proceeds of the sale (gross amount for all lots included in the sale less usual warehouse charges) the amount of the net proceeds may be remitted as the penalty due, provided a copy of the warehouse bill covering the sale is submitted with the report. Usual warehouse charges do not include (a) advances to producers, (b) charges for hauling, or (c) any other charges not usually incurred by producers in marketing tobacco through an auction warehouse.
- F. Tobacco 28, Sale Without Marketing Card If no Memorandum of Sale is obtained within four weeks after the marketing of any let of tobacco by a producer through a warehouse, the field assistant will issued Tobacco 28.

In issuing these forms, the field assistant will enter name and address of producer, name of county, name and address of warehouse, warehouse bill number, pounds sold, gross amount, suspension number, and amount of penalty, in the appropriate spaces. The "FMA State Office Copy" will be forwarded to the State Committee with the Field Assistant's Report and the "Warehouse Copy" will remain in the book as a permanent record.

The date and serial number of Tobacco 28 will be entered opposite the sale being cleared on yellow copy of the Field Assistant's Report.

G. Tobacco 29, Field Assistant's Report and Suspended Sales.

Propare as follows:

- 1. The warehouseman or his representative will at the end of each sale day examine all warehouse bills for which a Memorandum of Sale or Sale Without Marketing Card has not been issued and separate them as to bills covering tobacco sold by farmers (first sales) and bills covering tobacco resold by dealers or warehousemen (resales). Resales will be handled in accordance with instructions contained on the inside front cover of Tobacco 32, Report of Resales.
- 2. Stamp "Suspended" all bills covering first sales for which memoranda of sale have not been issued and using a line for each bill, list them in Section IV, Suspended Sales. Use additional sheets if necessary. When listed, enter on each bill the suspension number. (Page number and line of the Tobacco 29 on which the sale is listed--for example, 15630-21).
- 3. Enter in the spaces provided the name and address of the ware-house and date of the sale day.
- 4. Enter in Section I (a) the gross auction sales for the day and in (b) the total of leaf account purchases at auction on the warehouse floor for the sale day covered by the report as obtained from the warehouseman or his representative. The warehouseman or his representative will enter his initials in the space provided.
- 5. Enter in items a, b, and d of Section II the number of each kind of memoranda issued, the total pounds, gross amount and amount of penalty for the respective kinds of memoranda issued for first sales made through the warehouse this sale day. Enter in item c the totals of all bills listed in Section IV and in item c the totals of all bills listed on the Report of Resales.
- 6. Clearing sales from suspension. When a farmer presents his marketing card for the issuance of a memorandum to cover a sale previously listed as suspended, stamp both copies (purchaser's and county) "Suspended," enter the suspended number on both copies,

and enter opposite the listing of the sale the memorandum number and date issued. Attach the executed memorandum to the cover of Tobacco 29 for reporting in Section III of the next Tobacco 29 prepared for the warehouse. If a memorandum is not issued within four weeks after date of a sale, prepare Tobacco 28, Sale Without Marketing Card, clearing the sale subject to the full penalty. (Flue-cured 16¢ per pound, Burley 19¢ per pound, fire-cured 12¢ per pound, and dark aircured 10¢ per pound.)

- 7. Enter in items a, b, and c of Section III the information required with respect to each kind of memoranda issued to cover sales made prior to this sale day and cleared from suspension under 6 above. Enter in item d the pounds and gross amount of resales cleared from suspension in accordance with instructions 8 on the inside front cover of Tobacco 32.
- 8. Sign the report and forward it, together with all memoranda, including any that may have been voided because of error, to the State committee. The carbon copy will remain in the book as a permanent record and register of suspended sales.
- H. Tobacco 31, Tobacco Farm Account This form was designed primarily for use in keeping records of farm accounts in county offices, however, field assistants should execute Sections I, II, III, and V in so far as possible in any case of excessive yield, misuse of marketing card or any other indicated violation of the Regulations that should come to their attention. Executed forms should be forwarded with the next Field Assistant's Report submitted to the State Committee.
- I. Tobacco 32, Report of Resales This form will be prepared by field assistants to cover resales made at auction through a warehouse in accordance with the instructions contained on the inside front cover which provide as follows:
 - 1. Enter in spaces provided name of warehouse, address, and date of sale day.
 - 2. Sort alphabetically according to surname of soller, all warehouse bills covering resales by dealers or warehouses.
 - 3. Using a separate line for each warehouse bill, list the group of bills for each dealer or other warehouse separately. Leave two blank lines following the list of each group of resale bills. If name of seller is the same as name on warehouse bill, enter "same" under the name of seller.
 - 4. Sort bills covering (a) "Leaf Account" tobacco, (b) "Pick-ups," and (c) Floor Sweepings" separately, as defined in Tobacco 13 (1948), Part II, Marketing Quota Regulations, in the case of Burley and flue-cured tobacco, and Tobacco 12 (1948), Part II, in the case of fire-cured and dark air-cured tobacco. List each bill as in 3 above except in the column headed "Name of soller" enter "Leaf account," "Pick-ups" or "Floor sweepings" whichever is applicable.

- 5. Enter in the first blank line beneath the list of bills for each dealer or group in the case of leaf account transactions, the total pounds and the gross amount of such bills. Enter the grand total pounds and gross amount for all resales covered in the spaces provided.
- 6. The completed Report of Resales will furnish the sale day total of all resales made at auction on the warehouse floor with a listing and total of the bills covering resales made by each individual dealer or other warehouse. In the case of this warehouse the Report will show a listing and total of the bills covering resales of the leaf account, pick-ups and floor sweepings.
- 7. Enter in item e, Section II of Tobacco 29, the total resales, and when the Report of Resales has been signed by the field assistant and warehousemen or his authorized representative, it should be submitted to the State PMA committee with Tobacco 29.
- 8. Suspended Resales. If a resale was previously listed as a suspended sale in Section IV of Tebacce 29, list the resale on a separate Tebacce 32, stamp "Suspended" and show the suspension number (page and line number on Tebacce 29) immediately below the name of seller. Enter the number of the Report of Resales opposite the listing of the sale in Section IV of Tebacce 29 and enter the total of all such resales cleared on the same day in item (d), Section III of Tebacce 29.
- J. Reports to Markot News Service One field assistant on each market shall wire, Government rate, collect, not later than 9:00 a.m., local time on the following day, to the applicable market news office of the Tobacco Branch, a report showing, for each sale day, the gross pounds sold on the market and the gross dollars for such sales. The telegram shall be in the following form:

"September 18 sales 152084 pounds 53834 dollars" (wire even dollars-omit cents).

Field assistants should check carefully the data being sent to be sure that the proper relationship exists between the pounds and dollars reported. If, for any reason, a sale is not held on a regular sale day or incomplete figures are submitted for any day, this information should also be wired. The final sales telegram from any market should be indicated by inserting the words, "Close of Season."

